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April 19, 2005

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

No. 2005/025

**INCOME LEVELS FOR LEASED PROPERTY USED EXCLUSIVELY FOR LOW-INCOME  
HOUSING, AND TRIBAL HOUSING EXEMPTION**

Enclosed is the listing of the *Lower Income Family Household Income Limits For 2004* issued by the California Department of Housing and Community Development, which is to be used for affidavits filed for the 2005-2006 claim year on leased property used exclusively for low-income housing eligible for exemption as provided in Revenue and Taxation Code<sup>1</sup> section 236, and tribal owned low-income rental housing as provided by section 237.

**Leased Property Used Exclusively for Low-Income Housing**

Section 236 provides exemption for low-income rental housing property that is leased for a term of 35 years or more where the lessor does not otherwise qualify for tax exemption pursuant to section 214. The property must be leased and operated by religious, hospital, scientific, or charitable funds, foundations, corporations, public housing authorities, public agencies, or limited partnerships in which the managing general partner has received a determination that it is a charitable organization under section 501(c)(3) of the Internal Revenue Code and is operating the property in accordance with its exempt purpose. Qualified organizations may receive exemption from taxation on the possessory interest and the fee interest in the property throughout the term of the lease.

All claimants requesting exemption from property taxes on leased property used exclusively for low-income housing must file annually with the county assessor claim form BOE-236, *Exemption of Leased Property Used Exclusively for Low-Income Housing*, and form BOE-236-A, *Supplemental Affidavit for BOE-236 Housing-Lower Income Households*. The claim form may be filed by either the lessor or the lessee of the property.

**Tribal Housing Exemption – Low-Income Rental Housing**

Section 237 provides exemption for low-income rental housing owned and operated by an Indian tribe or a housing entity designated by a tribe meeting certain requirements. All claimants requesting the tribal housing exemption from property taxes must file annually with the county assessor claim form BOE-237, *Exemption of Low-Income Tribal Housing*, and form BOE-237-A, *Supplemental Affidavit for BOE-237 Housing-Lower Income Households*.

<sup>1</sup> All statutory references are to the Revenue and Taxation Code unless otherwise indicated.

Claimants are required to submit the following information with the initial claim:

- Documents establishing that the designating tribe is federally recognized.
- Documents establishing that the housing entity has been designated by the tribe.
- Documents establishing that there is a deed restriction, agreement, or other legally binding document requiring that the property be used in compliance with section 237, subdivision (a), paragraph (2), subparagraph (A).

Claimants are to provide a description of the property for which exemption is claimed, including the entire project property and the portion for which the exemption is claimed. If the property includes units that do not qualify for the exemption, the description must list the qualifying and nonqualifying units.

### **Summary**

The enclosed income limits are designed to be used for affidavits filed for the 2005-2006 claim year. The claimant is required to file affidavits listing the income levels of the tenants for the exemptions above. These income levels should be reviewed and compared to the enclosed income limits to determine the portion of the property that is eligible for exemption from property taxes. Determination of qualifying units is based on the use of the property on the lien date. In all cases, the exemption from property taxes is available only to the extent that household incomes of families residing therein do not exceed specified limits and the rents are within the prescribed limits in the statute or regulatory agreement. The property is entitled to an exemption amount that is equal to the percentage of the property's value that the portion of the property serving lower income households is of the total property.

Vacant units may also qualify for exemption if the unit is restricted by a deed, regulatory agreement or other legal document. These documents are required to restrict the property usage to lower income housing by expressly stating that "the units designated for use by lower income households are continuously available to or occupied by lower income households at rents within the prescribed limits of the statutes or regulatory agreements."

If you have any questions concerning the enclosed income levels, or questions concerning the exemptions described in this letter, please contact the Exemptions Section at (916) 445-3524.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:lf  
Enclosure

**LOWER INCOME FAMILY HOUSEHOLD INCOME LIMITS FOR 200**  
**EXEMPTION OF LEASED PROPERTY USED EXCLUSIVELY FOR LOW INCOME HOUSING, AND**  
**EXEMPTION FOR LOW INCOME TRIBAL HOUSING**  
 (To be used for Affidavits to be Filed in 2005)

COUNTY	Number of Persons in Family							
	1	2	3	4	5	6	7	8
Alameda	46,350	53,000	59,600	66,250	71,550	76,850	82,150	87,450
Alpine	34,950	39,950	44,950	49,900	53,900	57,900	61,900	65,900
Amador	34,250	39,150	44,050	48,950	52,900	56,800	60,700	64,650
Butte	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Calaveras	32,500	37,100	41,750	46,400	50,100	53,800	57,550	61,250
Colusa	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Contra Costa	46,350	53,000	59,600	66,250	71,550	76,850	82,150	87,450
Del Norte	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
El Dorado	35,900	41,000	46,150	51,300	55,400	59,500	63,600	67,700
Fresno	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Glenn	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Humboldt	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Imperial	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Inyo	29,550	33,800	38,000	42,250	45,600	49,000	52,400	55,750
Kern	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Kings	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Lake	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Lassen	28,450	32,500	36,600	40,650	43,900	47,150	50,400	53,650
Los Angeles	36,700	41,900	47,150	52,400	56,600	60,800	65,000	69,150
Madera	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Marin	63,350	72,400	81,450	90,500	97,700	104,950	112,200	119,450
Mariposa	28,100	32,150	36,150	40,150	43,350	46,600	49,800	53,000
Mendocino	27,800	31,750	35,700	39,700	42,850	46,050	49,200	52,400
Merced	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Modoc	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Mono	33,500	38,250	43,050	47,850	51,650	55,500	59,300	63,150
Monterey	34,050	38,900	43,800	48,650	52,550	56,400	60,300	64,200
Napa	40,600	46,400	52,200	58,000	62,650	67,300	71,900	76,550
Nevada	35,600	40,700	45,800	50,900	54,950	59,000	63,100	67,150
Orange	43,000	49,150	55,300	61,450	66,350	71,250	76,200	81,100
Placer	35,900	41,000	46,150	51,300	55,400	59,500	63,600	67,700
Plumas	30,200	34,500	38,800	43,100	46,550	50,000	53,450	56,900
Riverside	31,200	35,650	40,100	44,550	48,100	51,700	55,250	58,800
Sacramento	35,900	41,000	46,150	51,300	55,400	59,500	63,600	67,700
San Benito	40,250	46,000	51,750	57,500	62,100	66,700	71,300	75,950
San Bernardino	31,200	35,650	40,100	44,550	48,100	51,700	55,250	58,800
San Diego	38,650	44,150	49,700	55,200	59,600	64,050	68,450	72,850
San Francisco	63,350	72,400	81,450	90,500	97,700	104,950	112,200	119,450
San Joaquin	30,950	35,400	39,800	44,250	47,800	51,300	54,850	58,400
San Luis Obispo	34,550	39,500	44,400	49,350	53,300	57,250	61,200	65,150
San Mateo	63,350	72,400	81,450	90,500	97,700	104,950	112,200	119,450
Santa Barbara	36,250	41,400	46,600	51,750	55,900	60,050	64,200	68,300
Santa Clara	59,400	67,900	76,400	84,900	91,650	98,450	105,250	112,050
Santa Cruz	43,950	50,250	56,500	62,800	67,800	72,850	77,850	82,900
Shasta	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Sierra	27,600	31,550	35,500	39,450	42,600	45,750	48,900	52,050
Siskiyou	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Solano	40,600	46,400	52,200	58,000	62,650	67,300	71,900	76,550
Sonoma	40,600	46,400	52,200	58,000	62,650	67,300	71,900	76,550
Stanislaus	29,500	33,750	37,950	42,150	45,550	48,900	52,300	55,650
Sutter	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Tehama	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Trinity	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Tulare	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850
Tuolumne	29,400	33,600	37,800	42,000	45,350	48,700	52,100	55,450
Ventura	45,150	51,600	58,050	64,500	69,650	74,800	79,950	85,100
Yolo	33,900	38,700	43,550	48,400	52,250	56,150	60,000	63,900
Yuba	27,500	31,400	35,350	39,300	42,400	45,550	48,700	51,850